



Nebraska and Local Sales and Use Tax Return

• Complete Schedule III on reverse side

FORM
10

PLEASE DO NOT WRITE IN THIS SPACE

Tax Cat. | Nebr. I.D. Number | Rpt. Code | Tax Period

NAME AND LOCATION ADDRESS

Due Date:

NAME AND MAILING ADDRESS

• Name, address, or ownership changes? See instructions.

☐ Check the box if your business has permanently closed or been sold to someone else.
New owners must apply for their own sales tax permit.

1 Gross sales and services (as reported on Nebraska Schedule III)	1	\$	00
2 Net taxable sales (as reported on Nebraska Schedule III)	2		00
3 Nebraska sales tax (line 2 multiplied by .055)	3		
4 Nebraska consumer's use tax (as reported on Nebraska Schedule III)	4		
Complete Nebraska Schedule I prior to completing lines 5 & 6			
5 Local consumer's use tax (line 1, Nebraska Schedule I)	5		
6 Local sales tax (line 2, Nebraska Schedule I)	6		
7 Total Nebraska and local sales tax (line 3 plus line 6)	7		
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	8		
9 Sales tax due (line 7 minus line 8)	9		
10 Total Nebraska and local consumer's use tax (line 4 plus line 5)	10		
11 Total Nebraska and local sales and use tax due (line 9 plus line 10)	11		
12 Previous balance with applicable interest at 6% per year and payments received through	12		

☐ Check this box if your payment is being made by Electronic Funds Transfer (EFT).

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return

Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign
here

()	()
Authorized Signature	Signature of Preparer Other Than Taxpayer
Daytime Phone	Daytime Phone
Title	Date
Date	Address
	Date

INTERNET AND TELEPHONE FILERS — DO NOT SEND IN A PAPER RETURN. INTERNET ADDRESS: www.revenue.ne.gov

For tax assistance, contact your regional office or call 1-800-742-7474 (toll free in NE & IA) or 1-402-471-5729.

THIS RETURN IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE

Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98923, LINCOLN, NE 68509-8923



NEBRASKA SCHEDULE I — Local Sales and Use Tax

- Attach to Form 10
- County Sales Tax on Page 2

FORM
10
Page 1

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

CITY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax
Ainsworth	52-003	.01			Friend	124-192	.01		
Albion	81-004	.015			Fullerton	30-193	.01		
Alliance	27-008	.015			Geneva	136-198	.015		
Alma	82-009	.01			Genoa	120-199	.01		
Ashland	50-021	.01			Gering	37-200	.015		
Atkinson	88-023	.01			Gibbon	72-201	.01		
Auburn	57-025	.01			Gordon	8-206	.01		
Bassett	99-035	.01			Gothenburg	21-207	.015		
Bayard	44-037	.01			Grand Island	34-210	.015		
Beatrice	17-039	.015			Gresham	125-214	.005		
Beaver City	141-040	.01			Guide Rock	126-217	.01		
Bellevue	3-046	.015			Harrison	49-227	.01		
Bennett	147-051	.01			Hastings	33-230	.015		
Bennington	42-052	.01			Hay Springs	68-231	.015		
Bertrand	118-053	.01			Hebron	127-235	.01		
Big Springs	100-055	.01			Hemingford	48-236	.015		
Blair	53-057	.015			Henderson	112-237	.015		
Bloomfield	83-058	.01			Hildreth	89-243	.01		
Blue Hill	71-060	.01			Holdrege	54-245	.015		
Bridgeport	32-068	.01			Hooper	144-248	.01		
Broken Bow	66-072	.01			Humphrey	146-255	.01		
Burwell	132-081	.01			Hubbell	45-253	.01		
Cambridge	145-087	.01			Jansen	111-264	.01		
Cedar Rapids	114-092	.01			Kearney	38-269	.015		
Central City	78-094	.01			Kimball	9-273	.015		
Ceresco	25-095	.015			LaVista	14-274	.015		
Chadron	13-096	.015			Lewellen	5-281	.01		
Chappell	12-099	.01			Lexington	29-283	.015		
Columbus	60-110	.015			Lincoln	2-285	.015		
Cortland	119-116	.01			Loomis	149-291	.01		
Cozad	26-119	.015			Louisville	107-293	.01		
Crawford	20-122	.015			Loup City	90-294	.01		
Creighton	61-123	.01			Lyons	108-298	.015		
Crete	18-125	.01			Madison	113-299	.015		
Curtis	51-129	.005			Malcolm	150-302	.01		
David City	101-138	.01			McCool Junction	133-313	.015		
Diller	67-147	.01			McCook	103-312	.01		
Dodge	148-150	.01			Milford	63-322	.01		
City of Douglas	43-153	.015			Minden	55-327	.01		
Duncan	135-156	.01			Mitchell	69-328	.015		
Eagle	23-159	.01			Morrill	137-332	.01		
Edgar	102-161	.01			Nebraska City	16-339	.015		
Elgin	142-164	.01			Neligh	91-341	.01		
Elkhorn	31-166	.015			Nelson	80-342	.01		
Elmwood	105-168	.005			Newman Grove	98-346	.015		
Eustis	106-176	.01			Niobrara	73-349	.01		
Fairbury	36-179	.015			Norfolk	15-351	.015		
Falls City	79-182	.015			North Bend	92-353	.015		
Farnam	143-183	.01			North Platte	4-355	.015		
Fremont	62-191	.015			Oakland	35-358	.01		

A Total the amounts in Column A, Page 1 (enter here and on line D, Column A, Page 2)..... **A**

B Total the amounts in Column B, Page 1 (enter here and on line D, Column B, Page 2)..... **B**

MUST COMPLETE PAGE 2 ON REVERSE SIDE

NEBRASKA SCHEDULE I — Local Sales and Use Tax

• Attach to Form 10

FORM

10

Page 2

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

CITY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax	COUNTY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax
Odell	59-362	.01			Dakota County	134-922	.005		
Ogallala	6-363	.015							
Omaha	1-365	.015							
O'Neill	39-366	.01							
Ord	115-369	.015							
Osceola	131-371	.01							
Oshkosh	10-372	.015							
Osmond	117-373	.01							
Oxford	84-376	.01							
Palmyra	138-380	.01							
Papillion	28-382	.015							
Paxton	128-384	.01							
Peru	93-386	.01							
Petersburg	130-387	.01							
Pierce	139-390	.01							
Plainview	46-392	.015							
Plattsmouth	121-394	.01							
Plymouth	47-397	.01							
Ralston	151-407	.015							
Ravenna	85-409	.01							
Red Cloud	74-411	.01							
Republican City	64-412	.01							
Rushville	11-425	.01							
St. Paul	104-454	.01							
Schuyler	75-430	.01							
Scottsbluff	22-432	.015							
Seward	129-435	.01							
Sidney	7-441	.015							
Silver Creek	116-442	.01							
South Sioux City	40-446	.015							
Spencer	109-448	.01							
Stuart	110-468	.01							
Superior	65-470	.01							
Sutton	94-473	.015							
Syracuse	122-475	.01							
Tecumseh	86-481	.015							
Tekamah	87-482	.015							
Terrytown	24-483	.01							
Tilden	56-487	.015							
Uehling	70-491	.01							
Valley	41-498	.015							
Verdigre	76-502	.01							
Wahoo	95-506	.015							
Waterloo	19-512	.01							
Wausa	123-514	.01							
Wayne	58-516	.01							
Weeping Water	140-517	.01							
Wilber	96-523	.01							
Wymore	77-534	.015							
York	97-536	.015							

C Total the amounts of Column A and Column B, Page 2.....

D Enter the total amounts of Column A and Column B from Page 1.....

1 Total local use tax to report (Column A, line C plus line D), enter here and on line 5, Form 10

2 Total local sales tax to report (Column B, line C plus line D), enter here and on line 6, Form 10

C			
D			
1			
2			



NEBRASKA SCHEDULE III — Computation of Net Taxable Sales and Nebraska Consumer's Use Tax

• Print your name, I.D. number, and tax period on this schedule

FORM
10

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

COMPUTATION OF NET TAXABLE SALES

1	Gross sales and services (enter on line 1 of Form 10)	1		
2	Nontaxable services	2		
3	Sales to licensed purchasers for resale	3		
4	Deliveries or shipments to purchasers outside Nebraska	4		
5	Sales to qualified exempt organizations	5		
6	Sales to qualified exempt common or contract carriers.....	6		
7	Sales to qualified governmental agencies.....	7		
8	Sales of qualified prescription items sold for human use	8		
9	Sales of exempt agricultural feed, seed, chemicals, and fertilizer	9		
10	Sales of motor vehicles, motorboats, and trailers.....	10		
11	Sales of exempt food or food ingredients	11		
12	Sales of exempt agricultural machinery & equipment	12		
13	Other allowable deductions (explain)	13		
14	Total allowable deductions (total of lines 2 through 13).....	14		
15	Net taxable sales (line 1 minus line 14). Round to nearest dollar and enter on line 2 of Form 10	15		

COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

16	Cost of items and applicable services purchased for use on which Nebraska sales and use tax has not been paid...	16		
17	Cost of items withdrawn from inventory for personal or business use	17		
18	Total amount subject to Nebraska consumer's use tax (line 16 plus line 17)	18		
19	Nebraska consumer's use tax (line 18 multiplied by the rate identified on line 3 of Form 10).....	19		
20	Credit for tax paid to other states on items in line 18 (see instructions).....	20		
21	Nebraska consumer's use tax due (line 19 minus line 20). Enter on line 4 of Form 10.....	21		

INSTRUCTIONS

• Information Guides are available on our Web site for the following items.

COMPUTATION OF NET TAXABLE SALES

LINE 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt total gross receipts rounded to the nearest dollar. Out-of-state retailers enter **only** Nebraska gross receipts. **Do not** include the amount of sales tax collected.

LINE 2. Enter the gross receipts received during the taxable period from services which were not subject to Nebraska sales tax.

LINE 3. Enter the gross receipts received from sales to licensed purchasers for resale. For contractors, enter the contractor labor sold to other contractors. You must have a properly completed resale certificate from each purchaser for which a deduction is claimed.

LINE 4. Enter the gross receipts from deliveries or shipments to purchasers outside Nebraska. Out-of-state retailers do not use this line.

LINE 5. Enter the gross receipts from sales to organizations exempt from Nebraska sales and use tax. You must have a properly completed exempt sale certificate from each qualified organization for which a deduction is claimed.

LINE 6. Enter the gross receipts from sales to Nebraska licensed common or contract carriers for which you have a properly completed and valid exempt sale certificate.

LINE 7. Enter the gross receipts from sales to the federal government or Nebraska governmental units for which you have a properly completed exempt sale certificate or proof of federal payment. Purchases by governmental units for use in the business of furnishing gas, water, electricity, or heat, are not exempt.

LINE 8. Enter the gross receipts from the sale of insulin and prescription drugs, oxygen, prosthetic devices, durable medical equipment, mobility enhancing equipment, and home medical supplies for human use.

LINE 9. Enter the gross receipts from sales of agricultural feed, feed supplements, seed, chemicals, fertilizer, and compatibility agents which are not subject to Nebraska sales tax.

LINE 10. Enter the gross receipts from sales of motor vehicles, motorboats, and trailers. Submit the green copies of Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, and Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB, with this return.

LINE 11. Enter the gross receipts from sales of exempt food or food ingredients.

LINE 12. Enter the gross receipts from all sales of qualified agricultural machinery or equipment. You must have a properly completed exempt sale certificate from each purchaser.

LINE 13. Enter the amount of other allowable deductions. Option 2 or Option 3 contractors **ONLY** are to take the deduction for the portion of gross receipts not taxed using the appropriate contractor labor percentage. For additional information, see the contractor information guides on our Web site at www.revenue.ne.gov. An explanation for each deduction claimed must be written in the spaces provided or on an attached schedule if additional space is required.

COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

LINE 16. Enter the cost of all items and applicable services purchased without payment of Nebraska sales or use tax and consumed or used by you or your company.

LINE 17. Enter the cost of inventory items purchased without payment of Nebraska sales or use tax which were subsequently withdrawn from inventory and consumed or used.

LINE 20. If you have paid tax in another state on an item included on line 18, you may take a credit for such tax. The maximum credit allowed will be the amount of Nebraska and applicable local consumer's use tax that would apply to each item on which a sales or use tax has been paid to another state. The invoices or tax returns showing the payment of sales or use tax to another state must be retained with your records.

INSTRUCTIONS FOR FORM 10

HOW TO GET LICENSED. You must complete a Nebraska Tax Application, Form 20, to apply for a sales and use tax permit. After the application has been processed, you will receive your sales and use tax Nebraska identification number. Returns will be mailed to you by this department based on the filing frequency you are assigned.

WHO MUST FILE. Every person collecting Nebraska sales and use tax is required to hold a Nebraska sales and use tax permit and must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. Out-of-state retailers shall report only Nebraska sales on this return.

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, or EFT payment, will be considered timely filed if U.S. postmarked on or before the twenty-fifth day of the month following the tax period covered by the return. A return is required even if there have been no taxable sales. Mail to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, Nebraska 68509-8923. **Make a copy of this return for your records.**

ELECTRONIC FILING QUESTIONS. If you have questions about EFT, Telefile, Internet filing or payment options, visit our Web site at www.revenue.ne.gov or call 1-800-433-8631.

PREIDENTIFIED RETURN. This return is to be used only by the retailer whose name is printed on it. If you have not received a return for the tax period, request a duplicate from the department. Do not file returns which are photocopies, are for another tax period, or have not been preidentified.

NAME, ADDRESS, OWNERSHIP CHANGES. If the business name has changed and is a name change only (i.e., the ownership or federal identification number has not changed), mark through the previous name and plainly print the new name and write "name change only." A change in ownership or type of ownership (individual to a partnership, partnership to a corporation, etc.) will require you to cancel your permit by checking the box. The new owner(s) of the business should not file their return using the previous owner's preidentified sales and use tax returns. The new owner(s) must complete a Nebraska Tax Application, Form 20, to obtain their own sales and use tax permit.

If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. **Reminder:** A sales tax permit is required for **each** location. If there is an additional location opened, you need to apply for another sales tax permit by filing a Nebraska Tax Application, Form 20.

CREDIT RETURNS. If line 11 is a credit amount, documentation must be sent with the return supporting the credit. This documentation must include a copy of the Form 10, Nebraska Schedule III, a letter of explanation, invoices, or credit memos issued to customers. If a credit is shown, it may be applied to current tax liability. If the credit cannot be used in a reasonable amount of time, a Claim for Overpayment of Sales and Use Tax, Form 7, may be filed. The statute of limitations for filing the Form 7 is three (3) years from the due date following the end of the period for which the credit was created.

PENALTY AND INTEREST. If the return is not filed by the due date, a penalty will be assessed in the amount of 10 percent of the tax due or \$25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

VERIFICATION AND AUDIT. Records to substantiate this return must be retained and be available for a period of at least three years following the date of filing the return.

SPECIFIC INSTRUCTIONS

For more information, see "Information Guides" under "Sales and Use Tax" on our Web site.

Each return provides for reporting of both sales and use tax. Entries for each tax remain separate. If the retailer intends to file a return for both taxes, a word, statement, number (including zero), or figure must be entered on the appropriate lines. Failure to do so will extend the statute of limitations for audit and collection purposes to five years.

LINE 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt gross revenue rounded to the nearest dollar. Out-of-state retailers enter only Nebraska gross revenue. **DO NOT** include the amount of sales tax collected.

LINE 2. Enter the net taxable sales from Form 10, Nebraska Schedule III rounded to the nearest whole dollar. Refer to the Nebraska Schedule III instructions for allowable deductions.

LINES 4 and 5, CONSUMER'S USE TAX LIABILITY. The consumer's use tax is a tax on items and applicable services purchased in Nebraska when there has been no payment of the sales tax. The consumer's use tax also applies to items purchased outside Nebraska and brought into Nebraska for use, storage, or consumption on which a sales or use tax has not been paid to Nebraska or any other state. The consumer's use tax is imposed upon the following transactions:

1. Items purchased for resale which are withdrawn from inventory and used for personal or business use.
2. Property and applicable services purchased from a vendor who was not required or failed to collect the sales tax.

LINE 8. A collection fee is allowed as a reimbursement for collecting the Nebraska and local sales tax.

LINE 12. A **balance due** resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 13. A **credit** will be indicated by the word "subtract" and can be subtracted from the amount due on line 11.

LINE 13. If not required to remit payment via EFT, attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 13.

SIGNATURES. This return must be signed by the taxpayer, partner, corporate officer, or member of a LLC. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the Nebraska Department of Revenue. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

NEBRASKA AND LOCAL SALES AND USE TAX WORKSHEET

The Nebraska and Local Sales and Use Tax Worksheet is no longer a permanent part of this return. If you need this worksheet to compute the amount of local sales and use tax to enter on Nebraska Schedule I for each local taxing jurisdiction, you can obtain a copy from our Web site or by contacting us.

NEBRASKA SCHEDULE I

LINE 1, LOCAL USE TAX. Total the amounts reported in Column A and enter on line 1, Nebraska Schedule I and on line 5, Form 10.

LINE 2, LOCAL SALESTAX. Total the amounts reported in Column B and enter on line 2, Nebraska Schedule I and on line 6, Form 10.

If you collected a local sales tax or need to remit a local use tax for a local taxing jurisdiction that is not listed on Nebraska Schedule I, write the name of the local taxing jurisdiction, the amount of use tax, and the amount of sales tax in the space provided at the bottom of Nebraska Schedule I. Any jurisdiction that you write in will be preidentified on your next return.

You can find listings of the local taxing jurisdictions and the sales tax rates on our Web site at www.revenue.ne.gov.

NEBRASKA SCHEDULE III

Follow Nebraska Schedule III instructions to compute the net taxable sales and Nebraska Consumer's Use Tax.